

## CLAIMS

**1. A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate,**

**wherein a haze value of the light diffusing sheet is 30% or more,**

**a ratio ( $R_a / S_m$ ) of a center-line average surface roughness ( $R_a$ :  $\mu\text{m}$ ) and an average height-depth spacing ( $S_m$ :  $\mu\text{m}$ ) is 0.005 or less, and the  $R_a$  satisfies a relationship of  $0.1 \leq R_a \leq 0.4$ .**

**2. A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate, further comprising a low refractive index layer having a refractive index lower than a refractive index of the transparent resin layer on a surface with the minute unevenness,**

**wherein a haze value of the light diffusing sheet is 30% or more,**

**a ratio ( $R_a / S_m$ ) of a center-line average surface roughness ( $R_a$ :  $\mu\text{m}$ ) and an average height-depth spacing ( $S_m$ :  $\mu\text{m}$ ) is 0.005 or less, and the  $R_a$  satisfies a relationship of  $0.1 \leq R_a \leq 0.4$ .**

**3. The light diffusing sheet according to Claim 1 or Claim 2, wherein an image clearness of the surface with the minute**

**unevenness is 20% or more.**

**4. The light diffusing sheet according to any of Claim 1 to Claim 3, wherein a 60° gloss value of the surface with the minute unevenness is 70% or less.**

**5. The light diffusing sheet according to any of Claim 1 to Claim 4, wherein the transparent resin layer includes fine particles, and the surface unevenness shape of the transparent resin layer is formed with the fine particles.**

**6. The light diffusing sheet according to any of Claim 1 to Claim 5, wherein the transparent resin layer is formed with an ultraviolet curing resin.**

**7. An optical element comprising the light diffusing sheet according to any of Claim 1 to Claim 6 provided on one side or both sides of an optical element.**

**8. An image display comprising the optical element according to claim 7.**